

STATE OF VERMONT
DEPARTMENT OF TAXES

Substitute Forms Policy



Revised November, 2008

Table of Contents

Purpose	3
Proofs of Department Forms	3
Photocopies	3
Letter of Intent - Information	3
Deadline for Forms Approval.....	3
Scanband Forms	4
Substitute Forms - General.....	4
Approval Requirements for Substitute Forms	4
Vendor Codes	4
Forms	4
Data	5
Barcode - General.....	5
Barcode - Specifications.....	5
Form Design	6
Text Fonts	6
Graphics.....	6
Pink on Department-original forms	6
Variable Printed Data	6
Variable Data Fonts	6
Format for Dollar Amounts	6
Data Field Delimiters	7
Paper and Ink.....	7
Testing Requirements for Substitute Forms	7
Final Note.....	8
Forms for 2008 Tax Filing Season.....	9
Individual Income	9
Corporate/Business Income	9
Business	10
Property.....	10
Other.....	10
Discontinued	11
Letter of Intent.....	12
Check-list of VT tax forms (include with Letter of Intent)	13

PURPOSE

In order to streamline the capture of tax return information and to provide better service to taxpayers, the Vermont Department of Taxes (hereinafter Department) has designed its tax forms to conform with requirements for scanning and imaging. The optimum service is achieved when the system processes official forms which the Department designs and issues to taxpayers and preparers.

It follows that the Department must define guidelines and requirements for companies that develop substitute forms and software programs in order to ensure that the company and its clients receive the service they deserve from the Department.

Vermont's business tax reporting forms for Sales and Use, Meals and Rooms, and Withholding taxes are issued to registered taxpayers in preprinted and encoded formats. These forms are specifically designed for high volume processing and will be given the most stringent specifications for any potential substitute forms approval. At this time, substitute form approval for Withholding tax forms is limited to payroll services only. We define a payroll service as a company that **fills out and files** withholding tax returns on behalf of several other companies. **We do not accept substitute forms for Meals and Rooms or Sales and Use taxes. NOTE: Taxpayers who file on unapproved Meals and Rooms (Form MR-441) or Sales and Use (Form SU-451) forms may be charged a \$25.00 fee for filing on an unprocessable form.**

Vermont's Individual, Corporate and Business Income tax forms and related schedules, remittance vouchers, and claim forms have also been formatted for scanning technology using barcodes and dropout ink. Therefore, the same stringent specifications apply to them.

PROOFS OF DEPARTMENT FORMS

Proofs of the Department forms will be released as far in advance of the filing period as possible, together with any additional form requirements and specifications. **Submittals based on "DRAFT" forms will not be reviewed.** See *Scanband Specifications – Income* for exception.

Please note: The Department does not release FINALS of any forms before the IRS releases their FINAL of the corresponding form.

PHOTOCOPIES

The use of photocopied forms will delay the processing of the tax return. We strongly advise the use of Department-issued forms or pre-approved substitute forms.

LETTER OF INTENT - INFORMATION

Vermont will require a letter of intent be signed and submitted before or with the first submittal of forms for approval. This letter can be found on pages 12-13. A fillable Letter of Intent form is posted separately on our vendors-only website at www.state.vt.us/tax/vtvendors.shtml under "Paper Filing".

DEADLINE FOR FORMS APPROVAL

For 2008 returns, Vermont will require that first submittals of year-specific forms be received by April 1, 2009.

SCANBAND FORMS

As in previous years, we have separate specifications for substitute Individual Income Tax forms. We are also going to be scanning Corporate/Business Income forms starting with the 2008 tax year and have written a separate scanband specifications booklet for these forms. Scanned forms are identified with an asterisk on pages 9-10. Substitute forms submitted for approval must conform to their respective *Scanband Specifications*.

The *Scanband Specifications* (two separate booklets: one for Personal Income and one for Corporate/Business Income) will be posted on our vendors-only website at www.state.vt.us/tax/vtvendors.shtml. **Instructions in our *Scanband Specifications* will take precedence over instructions in this general Substitute Forms Policy.**

SUBSTITUTE FORMS - GENERAL

All substitute forms must:

- ♦ be the same size as the official Vermont forms;
- ♦ have a ½" left-hand margin on each page;
- ♦ be printed on at least 20lb white paper;
- ♦ contain a properly assigned and correctly positioned barcode, if required; and
- ♦ be approved by the Department **before** distribution or use.

We will provide companies submitting acceptable programs and forms with written approval.

Your customers and clients do not need to gain separate approval from the Department to use your approved forms and programs. However, customers will be encouraged to ask any vendor or developer for a copy of its written approval from Vermont.

APPROVAL REQUIREMENTS FOR SUBSTITUTE FORMS

Any company that develops substitute tax forms or software programs for Vermont must receive approval from the Department prior to releasing software for sale or use.

Approval is required for:

- ♦ substitute tax forms using the company's own tax software;
- ♦ tax software to be used with substitute forms developed by another company; or
- ♦ substitute tax forms for other companies to use with their tax software.

Approval will be granted for one calendar year only. The company must annually resubmit all its forms for approval before releasing or distributing them on paper or as part of a software product to customers or clients.

NOTE: Taxpayers or preparers who file returns on unapproved forms may be charged a \$25.00 fee for filing on an unprocessable form.

VENDOR CODES

Vermont requires Vendor ID Codes in two places on the forms. In most cases, both numbers identify the same company.

Forms Each vendor that creates forms will use the 2-digit Vendor code assigned by the Department in place of the "00" as the last two digits in the barcode. If you need a 2-digit vendor code, please contact Kathy Brown at (802) 828-1084 or e-mail to kathy.brown@state.vt.us.

Data Each vendor that creates software that prints the variable data on Department-approved substitute forms will print the 4-digit ID number assigned by the National Association of Computerized Tax Processors (NACTP) on each page of the form in the bottom left corner. If you need an NACTP ID number, please contact NACTP via e-mail at president@nactp.org.

BARCODE - GENERAL

All scannable Vermont tax forms have been given an 11-character alpha/numerical code which has been converted into a scannable 36 point "Code 39" barcode. The barcode is 2 3/8" long by 1/2" high and appears in the upper right-hand corner of the form with Arabic numbers beneath. Each page of a given form will be assigned a different barcode. (See sample barcode below.)

The barcode is specific not only to the form but also to the vendor that created the form. It is the responsibility of the vendor to obtain a vendor ID number for use in the barcode prior to submitting forms for approval. Each vendor who creates forms must use its own vendor code in the barcode for each tax form. (See **Vendor Codes** on page 4 for more information.)

All barcodes include the year (either tax year or year of revision as decided by the Department), form number, version, page, and vendor ID number. **The barcode is part of the blank form and does not change until the Department changes the form.** The barcode must be printed on each page of every form. All barcodes must be at least 1/2" tall and placed in the upper right-hand corner of the form. The barcode must be at least 1/2" from the top of paper and at least 1/2" from the right side of paper. There must be a 1/4" minimum clearance (blank space) to the left and bottom of the barcode.

BARCODE - SPECIFICATIONS

The 11-digit barcode begins with a start code, continues with nine alpha/numeric characters, and ends with a stop code. *Example:* *081711100* is broken down as * 08 171 1 1 00 *

*	is the START CODE
08	is the YEAR the form was designed or TAX YEAR
171	is the FORM number
1	is the VERSION number (1 = first version)
1	is the PAGE number (1 = front of form, 2 = back of form)
00	is the VENDOR code
*	is the STOP CODE

The YEAR code remains the same until the Department revises the form in any subsequent calendar year.

The VERSION code will be used if the Department revises the form within the same calendar year as the year code or for vendors with two different programs producing the same form in the same year. The Department identifies scanband forms with "3" as the version code.

The VENDOR code is assigned to any company that creates forms or software to generate substitute forms. Vendor codes 00 and 99 are reserved for the Department.

The numerical example above converts into this barcode:



NOTE: Numbers beneath the barcode must have a space between each digit.

FORM DESIGN

All Vermont tax forms and schedules are in portrait format. The layout must have the same line items and references in the same order as the official form. A 1/2" margin is preferred on all sides of the forms. However, 1/4" will be acceptable on three (3) sides provided there is at least a 1/2" blank space on the left side.

Text Fonts We request that the line geometry be somewhat different from Department forms. All substitute forms must have a high degree of legibility and a printing method that ensures no part of the form develops smears or other deterioration. Use of a laser printer is recommended. Dot matrix or similar printing will be considered if the print quality is 240 dpi (dots per inch) or greater.

Graphics Graphics, such as the hand in the signature areas and Vermont's state seal, do not need to be reproduced. All other tax information on forms must be replicated.

Pink on Department-original forms Several items on the Department-original forms are printed in pink drop-out ink. The following list itemizes what should or should not be printed on substitute forms, as applicable. (If there is anything missing from the lists below, please contact Kathy Brown.) Printed items should print in black ink.

What to print

- ♦ Box to the immediate left of the barcode
- ♦ Check boxes ("Check here if...")
- ♦ Text

What NOT to print

- ♦ Individual boxes for name and address
- ♦ Individual boxes for dollar amounts
- ♦ Individual boxes for account numbers

VARIABLE PRINTED DATA

Variable Data Fonts Use Courier or Courier New 10 or 12 point font. Use ALL CAPS for alpha characters.

Format for Dollar Amounts The format for dollar amounts is generally the rounded dollar amount followed by a decimal point. **Print commas** in the dollar amounts of **NONSCANNED** forms. (Nonscanned forms are any forms NOT included in our *Scanband Specifications – INCOME* or *Scanband Specifications – CORPORATE/BUSINESS INCOME*.) **Do not** show "00" for cents. (See "EXCEPTION" below.) Dollar signs and cent signs should not be used.

EXCEPTION: Forms PT-1, LG-1, LG-2, and RW-171 must show EXACT dollars (NOT rounded) AND cents. Show two digits to the right of the decimal point.

Data Field Delimiters In the interest of minimizing the variety of delimiters, data such as federal identification numbers, social security numbers, dates, telephone numbers and negative values are to be entered as follows:

NOTE: These sample data formats are for nonscanned forms and taxpayer-readable portion of scanned forms only. Please review our *Scanband Specifications* for more information.

Dollar amounts – WHOLE DOLLARS (with or without commas) 1,234,567.

Dollar amounts – EXACT dollars for forms noted in
“EXCEPTION” above (with or without commas) 1,234,567.89

Negative Values -

Put a hyphen (-) to the immediate left of the
dollar amount. (with or without commas) -1,234,567.

Social Security Numbers (no dashes) 123 45 6789
OR
123456789

Federal Identification Numbers 123456789
(No delimiters)

Dates MM DD YYYY
(Unless otherwise specified on form) 01 02 2008

Telephone Numbers 123 456 7890

PAPER AND INK

Paper for substitute forms must be at least 20 lb. white stock and the same size as the Department's original (8 ½ x 11 unless otherwise specified). **Paper of poor quality will slow the read rate during OCR and ICR processing and will not be approved.**

Forms and data should be printed with black ink.

TESTING REQUIREMENTS FOR SUBSTITUTE FORMS

Six (6) original laser samples of the developed form(s) must be submitted to the Department - and be approved -- prior to use and distribution to customers or clients.

- one (1) blank* (no variable data). Blank forms must have the barcode on them.
- one (1) full-field*; and
- Four (4) must be populated with sample variable data as if it were an actual, complete return. Where sample data is provided (Income and Corporate/Business Income forms only), please submit only one (1) of each sample provided.

*If a company is printing data on another company's approved forms, they only need to submit four copies with sample data.

Please refer to our *Scanband Specifications for testing requirements for scanned income or corporate/business income forms*. Kathy Brown will be the primary contact person for all forms EXCEPT scanned income forms only. Penny Widmer will be the primary contact person for scanned income tax forms. (Scanned income tax forms are those forms included in our *Scanband Specifications – INCOME only*.) Please send the forms for approval to:

Delivery addresses (for FedEx, UPS, DHL, etc.)

Kathy Brown, Program Services Clerk
Vermont Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Penny Widmer, Info Technology Specialist
Vermont Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Mailing addresses

Kathy Brown, Program Services Clerk
Vermont Department of Taxes
PO Box 429
Montpelier VT 05601-0429

Penny Widmer, Info Technology Specialist
Vermont Department of Taxes
PO Box 429
Montpelier, VT 05601-0429

Original hard-copies must be received for first submittal review. Faxed forms will not be reviewed for a first submittal.

Forms submitted for testing should be mailed as early as possible to allow sufficient time for analysis and response. Please allow 10 business days for this analysis. A written approval/disapproval notice will be issued for all submittals. We do this via e-mail whenever possible, so please include your e-mail address with your submittals.

Approvals will be valid for one calendar year only and no subsequent alterations may be made without receiving approval from the Department.

FINAL NOTE

The Department is committed to providing quality customer service to all substitute forms vendors and software companies. To that end we have assigned a two-person team to address any issues or problems that arise with our Substitute Forms Policy. If you have any questions or concerns about the policy, please contact Kathy Brown or Rosemary Hebert as follows:

Phone: Kathy Brown
(802) 828-1084
E-mail: kathy.brown@state.vt.us

Rosemary Hebert
(802) 828-2512
rosemary.hebert@state.vt.us

It is critical for the proper functioning of our scanning and imaging equipment to have quality substitute forms. Therefore, your comments and/or recommendations on improving our service are encouraged and appreciated.

Approved:

/ s /

9/22/08

Ellen Tofferi
Deputy Commissioner

Date

FORMS FOR 2008 TAX YEAR

Individual Income Tax Returns

*see *2008 Scanband Specifications* - **INCOME** for detailed reproduction instructions.

*IN-111	Vermont Income Tax Return
*IN-112	VT Tax Adjustments and Credits
*IN-113	Income Adjustment Schedules
*IN-114	2009 Individual Income Estimated Tax Payment Vouchers
*IN-116	Income Tax Payment Voucher
*IN-119	VT Tax Credits
*HS-122	Homestead Declaration AND Property Tax Adjustment Claim
HS-122W	Vermont Homestead Declaration WITHDRAWAL (Rev. 1/07)
*PR-141	Renter Rebate Claim
LC-142	Landlord's Certificate - NOT REPRODUCIBLE
*HI-144	Household Income
*IN-151	Extension of Time to File Vermont Individual Income Tax Return
*IN-152	Underpayment of Estimated Individual Income Tax
*IN-152-A	Annualized Income Installment Method

Corporate/Business Income

Corporate/Business Income forms

see *2008 Scanband Specifications* – **CORPORATE/BUSINESS INCOME for detailed reproduction instructions.

**BA-402	Apportionment & Allocation Schedule
**BA-403	Application for Extension of Time to File Vermont Corporate/Business Income Tax Return
**BA-404	Tax Credits Earned, Applied, Expired, and Carried Forward
**BA-405	Expired EATI Credit: Annual Activity Report
**BA-410	Affiliation Schedule
**CO-411	Corporate Income Tax Return
**CO-411-U	Combined Report for Unitary Group (NEW in TY 2008)
**CO-414	2009 Corporate Estimated Tax Payment Voucher
**CO-419	Apportionment of Foreign Dividends (For Unitary-Combined only)
**CO-420	Foreign Dividend Factor Increments (For Unitary-Combined only)
**CO-421	Unitary Affiliate Schedule (NEW in TY 2008)
**WH-435	2009 Estimated Income Tax Payments for Nonresident Shareholders, Members or Partners
**BI-471	Business Income Tax Return
**BI-472	S Corporation Schedule
**BI-473	Partnership/Limited Liability Company Schedule
**Sch. K-1VT	Shareholder's, Partner's, or Member's Information

EATI Credit Schedules

5922(C)	C-Corporation Financial Services Development Credit Schedule
5922(PT)	Financial Services Development Credit Worksheet – For Pass-through to Shareholders
5930-A	Entity Authorization Information
5930-C	EATI Payroll Tax Credit Calculation Schedule
5930-D	EATI Research and Development Tax Credit Calculation Schedule
5930-E	EATI Workforce Development Tax Credit Calculation Schedule
5930-EA	EATI Credits Earned & Applied
5930-F	EATI Export Tax Credit Calculation Schedule
5930-G	EATI Capital Investment Tax Credit Calculation Schedule
5930-H (C-Corp)	EATI C-Corporation Credits Summary for Current and Carry Forward Amounts
5930-H (Indiv.)	EATI Partnerships, S-Corporations, Limited Liability Companies, and Trusts Summary for Current and Carry Forward Amounts
5930-I	EATI Credit Allocation for Partnerships, S Corporations and Limited Liability Companies or Trusts
5930-K	EATI High-Technology Growth Tax Credit Calculation Schedule

Business Taxes

***Only payroll services may reproduce this form.

***WH-431	Return of Income Tax Withheld
***WH-432	Employer's Quarterly Reconciliation Return
***WH-434	Reconciliation of Withholding Tax Account
MR-441	Meals and Rooms Tax Return - NOT REPRODUCIBLE
SU-451	Sales and Use Tax Return - NOT REPRODUCIBLE
SU-452	Vermont Use Tax Return (Rev. 7/08)

Property

*see 2008 *Scanband Specifications* - **INCOME** for detailed reproduction instructions.

*RW-171	Vermont Withholding Tax Return for Transfer of Real Property (Rev. 10/08) NOTE: Page 1 is not scanned; page 2 is scanned. Both pages must be submitted for review at the same time.
PT-1	Property Transfer Tax Return (Rev. 10/08)
LG-1	Land Gains Withholding Tax Return for use by BUYER (Rev. 10/08)
LG-2	Land Gains Tax Return for use by SELLER (Rev. 10/08)
Form 250	Act 250 Disclosure Statement (Rev. 10/08)

Other

8879-VT	Vermont Individual Income Tax Declaration for Electronic Filing (formerly Form VT-8453) (Submit to Tanya Perry, e-file coordinator)
B-2a	Notice of Change (Rev. 6/08) (To change information on VT Business Tax Accounts)
BFT-1	2009 Bank Franchise Tax Return
E-1	Estate Tax Return

E2A	Vermont Estate Tax Information and Application for Tax Clearance (Rev. 1/07)
EFT-1	Electronic Funds Transfer Enrollment Form (Rev. 9/08)
Form 176	Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer
FI-161	2008 Fiduciary Return of Income
IP-1	2008 Insurance Premium Tax Return
IP-2	2008 Captive Insurance Premium Tax Return
IPE-2	2009 Estimate of Insurance Premium Tax (new full-sheet format)
Lifeline	Application for Lifeline Telephone Service Credit
PA-1 (Bus.)	Special Power of Attorney (Business, Estate, or Trust) (Rev. 1/07)
PA-1 (Indiv.)	Special Power of Attorney (Individual) (Rev. 1/07)
S-1	Application for Business Tax Account (Rev. 6/04)
S-3	Vermont Sales Tax Exemption Certificate for Resale and Exempt Organizations (Rev. 5/03)
S-3A	Vermont Sales Tax Exemption Certificate for Agricultural Fertilizers, Pesticides, Machinery & Equipment (Rev. 6/04)
S-3C	Vermont Sales Tax Exemption Certificate for Contractors (Rev. 8/03)
S-3F	Vermont Sales Tax Exemption Certificate for Fuel or Electricity (Rev. 11/03)
S-3M	Vermont Sales Tax Exemption Certificate for Manufacturing, Publishing, Research & Development, or Packaging (Rev. 5/03)
S-3V	Vermont Sales Tax Exemption Certificate for Registrable Motor Vehicles Other Than Cars and Trucks (Rev. 5/03)
SMWA-1	Application for Refund of VT Sales & Use tax, Meals & Rooms tax, Withholding tax (Rev. 7/03)
TB-1	Vermont Wholesale Tobacco Dealer Report (Rev. 6/08)
Pharmacy	2008 Pharmacy Programs Application
W-4VT	Vermont Employee's Withholding Allowance Certificate (Rev. 12/01)

Discontinued forms (used in TY 2007 but not in TY 2008)

WH-435SH	Safe Harbor Worksheet for Estimated Income Tax Payments for Nonresident Shareholders, Members or Partners
CO-417	Interest Calculation for Underpayment of Estimated Corporate Income Tax



**2008 LETTER OF INTENT
TO PRODUCE VERMONT SUBSTITUTE TAX FORMS**

As a duly appointed representative of _____, I hereby state my intent to abide by the policies, procedures and guidelines published by the Vermont Department of Taxes concerning the development of substitute forms. Specifically, I agree to:

- ... Meet the processing specifications in the "Substitute Forms Policy" and the "Scanband Specifications" for any substitute tax forms developed by the above company.
- ... Submit first submittals of year-specific* forms for approval by April 1, 2009.
- ... **Include ONLY APPROVED FORMS as part of any software package release.**
- ... Submit substitute forms to the Vermont Department of Taxes for review and written approval prior to releasing any Vermont substitute forms or any products that produce such forms to customers or clients.
- ... Proofread substitute forms against FINAL Department forms before submitting for approval.
- ... Notify the Department and our customers immediately if computation errors or other variable data errors are found and corrected.
- ... Notify our customers of the minimum computer hardware needed to produce adequate copies of the approved substitute tax forms.
- ... Place our software developer code on all pages of substitute forms.
- ... Authorize the Vermont Department of Taxes to include the name of our company in various public information materials designed to inform practitioners and the public about software developers who have complied with the specifications for reproducing tax forms.

*Year-specific forms are identified with a • on the next page.

Signature

Date

Printed Name

Title

Please fax or mail both pages of your completed Letter of Intent to:

Kathy Brown, Program Services Clerk
Vermont Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Fax: (802) 828-2701

Important: Your form(s) will not be reviewed or tested until this Letter of Intent has been received.

We plan to reproduce the following Vermont tax forms for the 2008 tax year:

Company Name: _____

Contact Person: _____

Phone Number: _____ Fax Number: _____

E-mail address: _____

• **First submittal for “year-specific” forms must be received by April 1, 2009.**

Scanned Forms

- ☐ • **INC Subset 1** (IN-111, IN-112, IN-113, IN-116, IN-119)
- ☐ • **INC Subset 2** (IN-114)
- ☐ • **INC Subset 3** (HS-122, HI-144)*
- ☐ • **INC Subset 4** (PR-141, HI-144)*
- ☐ • **INC Subset 5** (IN-151)
- ☐ • **INC Subset 6** (IN-152 with vendor-produced worksheets)
- ☐ • **INC Subset 7** (IN-152-A with vendor-produced worksheets)
- ☐ **INC Subset 8** (RW-171)

- ☐ • **CO/BI Subset 1** (BA-403)
- ☐ • **CO/BI Subset 2** (CO-411, BA-402, BA-404, BA-410)**
- ☐ • **CO/BI Subset 3** (CO-411U, BA-402, BA-404, BA-410, CO-421)**
- ☐ • **CO/BI Subset 4** (CO-414)
- ☐ • **CO/BI Subset 5** (WH-435)
- ☐ • **CO/BI Subset 6** (BI-471, BI-472, BI-473, Sch. K-1VT, BA-402, BA-404)**

- ☐ WH-431 – **PAYROLL SERVICES ONLY**
- ☐ WH-432 – **PAYROLL SERVICES ONLY**
- ☐ WH-434 – **PAYROLL SERVICES ONLY**

Nonscanned Forms

- | | |
|---|---|
| <ul style="list-style-type: none"><input type="checkbox"/> • Lifeline<input type="checkbox"/> • Pharmacy Prog. App.<input type="checkbox"/> HS-122W (withdrawal)<input type="checkbox"/> • FI-161<input type="checkbox"/> PA-1 (Indiv) (rev. 1/07)<input type="checkbox"/> PA-1 (Bus) (rev. 1/07)<input type="checkbox"/> • 5922(PT)<input type="checkbox"/> • 5922(C)<input type="checkbox"/> • 5930-A (Entity data)<input type="checkbox"/> • 5930-C<input type="checkbox"/> • 5930-D<input type="checkbox"/> • 5930-E<input type="checkbox"/> • 5930-EA<input type="checkbox"/> • 5930-F<input type="checkbox"/> • 5930-G<input type="checkbox"/> • 5930-H (C Corp)<input type="checkbox"/> • 5930-H (Indiv.)<input type="checkbox"/> • 5930-I<input type="checkbox"/> • 5930-K<input type="checkbox"/> PT-1 (rev. 10/08)<input type="checkbox"/> LG-1 (rev. 10/08)<input type="checkbox"/> LG-2 (rev. 10/08)<input type="checkbox"/> ACT 250 (rev. 10/08) | <ul style="list-style-type: none"><input type="checkbox"/> • IP-1<input type="checkbox"/> • IP-2<input type="checkbox"/> • IPE-2<input type="checkbox"/> TB-1<input type="checkbox"/> • BFT-1<input type="checkbox"/> E-1<input type="checkbox"/> E2A<input type="checkbox"/> Form 176<input type="checkbox"/> S-1<input type="checkbox"/> S-3<input type="checkbox"/> S-3A<input type="checkbox"/> S-3C<input type="checkbox"/> S-3F<input type="checkbox"/> S-3M<input type="checkbox"/> S-3V<input type="checkbox"/> SMWA-1<input type="checkbox"/> B-2a<input type="checkbox"/> W-4VT<input type="checkbox"/> SU-452<input type="checkbox"/> EFT-1 |
|---|---|

* Form HI-144 must be submitted with each subset (INC Subsets 3 & 4).

** Forms BA-402 and BA-404 must be submitted with each subset (CO/BI Subsets 2, 3, and 6). Form BA-410 must be submitted with each subset (CO/BI Subsets 2 & 3).